
Departmental Expenditure Estimates Supplement Guidelines

1991 - 1992

**Manitoba
Finance
Financial and
Management Systems
Comptroller's Division**



91-02215/

**DEPARTMENTAL
EXPENDITURE ESTIMATES
SUPPLEMENT GUIDELINES
1991-1992**

*Financial and Management Systems Branch
Comptroller's Division
Department of Finance*



GUIDELINES FOR PREPARATION OF AN ESTIMATES SUPPLEMENT

TABLE OF CONTENTS

	<u>Page</u>
POLICY	2
OBJECTIVES OF GUIDELINES	3
ROLES AND RESPONSIBILITIES	4
 NEW FOR 1991 - 1992	5
 GENERAL INFORMATION	
A. Time Considerations and Requirements	6
B. Printing/Preparation of Document	7
C. Number of Copies Required	7
D. Tabling of Document	8
E. Distribution of Document	8
F. Coordination With Minister's Session Book	8
G. Expression of Financial and Human Resources	9
 INFORMATION TO BE PROVIDED BY DEPARTMENTS	
A. Preface	10
B. Index	10
C. Glossary	10
D. Departmental Overview	10
E. Detailed Financial Information	11
F. Historical Information	14
 Appendix	
A. Sample Estimates Supplement Document (Including Glossary)	17
B. Illustration of Art Work for Front Covers	57
C. Departmental Checklist	59

POLICY

At its February 5, 1985 meeting, Treasury Board approved a Government-wide policy that Estimates Supplements be mandatory for all Departments [Ref: Minute T.B. 5/85-7(b)]. Included in the decision was a request that Finance:

- o develop guidelines on format and content
- o coordinate departmental participation using a phased-in approach

The Estimates Supplement requirements resulted from an initiative undertaken by the Minister of Finance in the 1981-82 fiscal year. Supplementary operational information relevant to common questions raised in Committee of Supply was provided to Members of the House in order to facilitate legislative review of the printed Main Estimates.

Fiscal year 1982-83 saw the Civil Service Commission and the Department of Consumer & Corporate Affairs prepare similar supplementary information for legislative review. Municipal Affairs and Co-operative Development followed in 1983-84. By 1987-88 all Departments of Government had prepared Estimates Supplements. Experience to date indicates that this initiative has succeeded in providing useful information on departmental operations to the Legislature and outside interest groups.

In order to ensure consistency of approach the Financial and Management Systems Branch will continue to be the overall coordinator for this initiative. The following guidelines are to be used in preparing this year's Estimates Supplement.

OBJECTIVES OF GUIDELINES

- o To ensure reasonable consistency among departments in complying with the policy.
- o To ensure departmental awareness of all matters relevant to the production of an Estimates Supplement.
- o To promote the linkage between a department's Estimates Supplement and Annual Report in a manner that will facilitate effective reporting and foster departmental accountability at both the beginning and end of the fiscal year cycle.

The presentation of information in these guidelines starts with an outline of roles and responsibilities, and provides the policy on the production of Estimates Supplements to facilitate cost and time savings. It concludes with direction on content which is intended to facilitate understanding of departmental operations.

It will be noted that the Estimates Supplement document has basic format requirements and a modular structure with increasing levels of detail and extensive cross-referencing. While it does not answer all questions related to departmental spending plans, it does attempt to provide information relevant to the basic understanding of departmental operations.

ROLES AND RESPONSIBILITIES

Central Role

The Financial and Management Systems Branch of the Department of Finance shall perform the central function as requested by Treasury Board. Specifically, for the purposes of these guidelines the branch shall:

- o provide advice and information in response to questions which departments may ask,
- o provide feedback on a department's draft Estimates Supplement document,
- o validate finalized Estimates Supplement documents prior to the printing of copies, and
- o review such information as may enable the Branch to develop more effective guidelines.

Inquiries concerning the preparation of Estimates Supplements should be directed to:

The Financial and Management Systems Branch
822 - 405 Broadway
945-4032

Departmental Role

Each department shall:

- o communicate these guidelines to the person who has been assigned responsibility for the preparation of their Estimates Supplement,
- o provide the Financial and Management Systems Branch of the Department of Finance with the name and telephone number of the person responsible for the preparation of their Estimates Supplement,
- o ensure that the content of their Estimates Supplement is consistent with these guidelines, and
- o ensure that timing, printing/preparation, copy and tabling requirements are met.

NEW FOR 1991 - 1992

1. A phased-in approach to reviewing the Estimates Supplements will be used again this year. Departments are required to submit the narrative portions of their Supplement to the Financial and Management Systems Branch no later than **January 31, 1991** with the financial data to follow once approved by Treasury Board Secretariat.
2. The five year historical summary is to display adjusted figures for those appropriations where a re-organization has occurred within the five year period. Please see pages 14 and 51.
3. There is a requirement in the Departmental Annual Report to report back on the "Expected Results" section of the Estimates Supplement. Departments should prepare their "Expected Results" portion of the Supplement with this in mind. Please see page 11.
4. Departments are to provide the Financial and Management Systems Branch with the name and telephone number of the person responsible for preparing their Estimates Supplement. Please see page 4.
5. Departments will be responsible for ensuring the mathematical accuracy of their document. The Financial and Management Systems Branch will only be conducting random checks in this area.
6. Departments are to provide a minimum of 103 copies of their document to the specific areas outlined on pages 7 and 8.
7. There are new contacts to be used when making printing inquiries. Please see page 7.
8. Departments are to allow five days for the artwork, printing and binding of their document. Please see page 7.
9. Covers are to be gold in color.

GENERAL INFORMATION

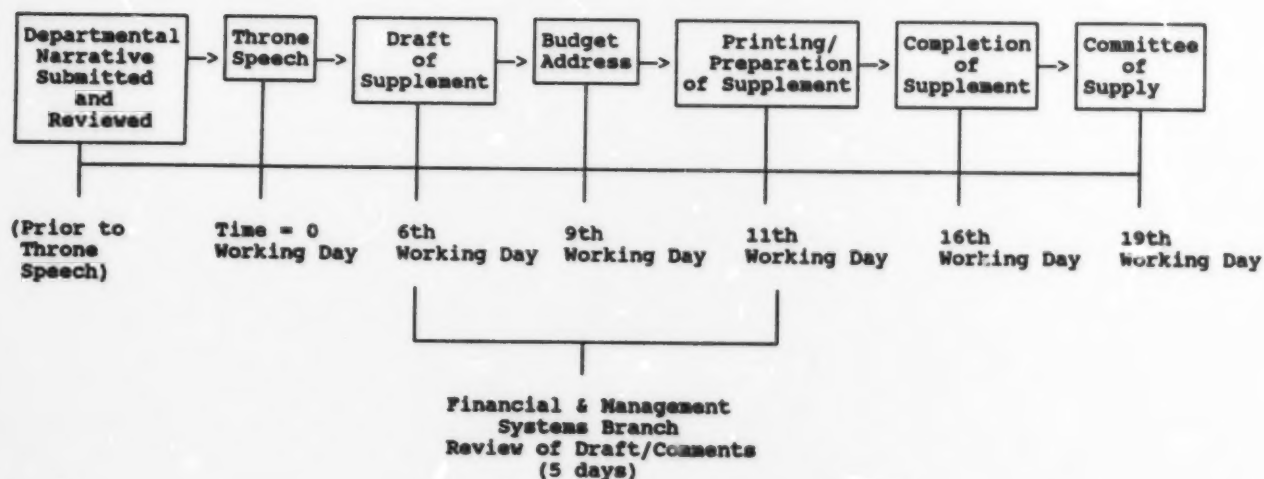
This section provides information on matters relevant to the success of the Estimates Supplement in improving understanding of departmental operations.

A. Time Considerations and Requirements

Departments must complete their documents by the end of the third week following the Speech from the Throne. This is when the Committee of Supply begins its review of Departmental Estimates. Every attempt has to be made to meet this date as the order for review of Departmental Estimates will still be subject to negotiation between the Government and the Opposition. This date then becomes the point in time from which departments must determine a target date for completing a draft Estimates Supplement, and for printing/preparation of same.

Experience to date indicates that printing/preparation will take approximately 1 week. To allow sufficient time to finalize your document, it is suggested that a period of 1 week prior to printing/preparation be set as the target date for a draft Estimates Supplement.

SUGGESTED TIMELINE



B. Printing/Preparation of Document

1. For information departments may contact:

Queen's Printer Graphic Services Lower Level - 200 Vaughan St. 945-0325	or	Queen's Printer Print Centre Lower Level - 200 Vaughan St. 945-3107
--	----	--

Departments must allow five days for the art work, printing, and binding of the Estimates Supplement by Queen's Printer.

2. Requests are to be made on form PSF-29 - Print Requisition.
3. The policy concerning the Printing/Preparation of the Estimates Supplement is:
 - a) Departments will use Queen's Printer Reproduction Centre as the means for production of copies.
 - b) A format based on an 8 1/2" x 11" page will be used (20 lb. bond, with preference for re-cycled bond).
 - c) Each copy will have gold covers with the front cover carrying the art work as per the illustration in Appendix B.
 - d) Each copy will be cerlox bound (black binding).
 - e) All pages will be sequentially numbered.
 - f) Double sided printing is required. This may require Departments to insert blank pages where appropriate to ensure that the document is formatted with narrative information on one page and the accompanying financial data on the facing page.

C. Number of Copies Required

1. At a minimum, 103 copies are to be prepared for distribution outside the department as follows

o To the Legislative Assembly	90
o To the Financial and Management Systems Branch of the Department of Finance	2
o To Treasury Board Secretariat	3
o To the Provincial Auditor's Office	2
o To the Legislative Library	6

103

Departments should also determine their own internal needs and build these into their total print requirements.

D. Tabling of Document

1. The Estimates Supplement is to be tabled in the Legislature prior to the department's estimates being debated. **One to two weeks** before the review of the department's estimates is a reasonable period.
2. Procedures regarding the tabling of the Estimates Supplement are provided in the Rules, Orders and Forms of Proceeding of the Legislative Assembly of Manitoba under Ministerial Statements and Tabling of Reports during the Routine Proceedings which occur at the beginning of each legislative day.

E. Distribution of Document

1. One hundred and three (103) copies are required. Of these, ninety (90) copies should be forwarded to the Minister's Office. These ninety copies should then be forwarded no later than 12 noon of the day on which the Estimates Supplement is to be tabled to:

Office of the Clerk of the Legislative Assembly,
Journals Clerk
Room 249 Legislative Building.

2. The remaining thirteen (13) copies are to be distributed **by each department** as follows:

- o Two (2) copies to:
Financial and Management Systems Branch
822-405 Broadway
- o Three (3) copies to:
Treasury Board Secretariat
300-333 Broadway
- o Two (2) copies to:
Provincial Auditor's Office
905-386 Broadway
- o Six (6) copies to:
Legislative Library
200 Vaughan Street

F. Coordination With Minister's Session Book

1. The Department must take steps to ensure that material disclosed in the Estimates Supplement reconciles with material contained in the Minister's Session Book.

G. Expression of Financial and Human Resources

1. Amounts are expressed to the nearest hundred dollars and the use of commas rather than periods is required. For example, thirty-seven thousand one hundred dollars is shown as \$37,100 not \$37.1. This will be required for all financial data except that in the five year historical table, where the use of periods will be allowed.
2. All staff year disclosures must be to two decimal places. The decimals represent weeks of a year. For example, 65 weeks of employment is shown as 1.13 S.Y.

INFORMATION TO BE PROVIDED BY DEPARTMENTS

In order to obtain the maximum degree of consistency and comparability, departments must include the following information in their Estimates Supplement and organize it as indicated below.

A. Preface

1. This section is intended to provide two major pieces of information:
 - o that the document is produced by the department as a supplement to the printed Main Estimates, and
 - o that the contents are organized into three parts (an Overview, a Financial Analysis on the basis of existing main appropriations, and Historical Budget Comparisons). Please see example on page 23.

However, departments may use this section to impart other information such as that contained in the opening remarks made by a Minister prior to debate on his/her Expenditure Estimates.

2. The preface must be signed by the Minister responsible.

B. Index

1. All material must be identified by section and page number. All main appropriations should be identified under "Detailed Financial Information" as per example on page 25.

C. Glossary

1. A standard glossary of terms is to follow the index. Please see example on page 28.

D. Departmental Overview

1. There must be a **General Information** subsection which includes the Role and Mission Statement of the Department, a current organization chart, and a listing of the statutes for which the Department is responsible. In order to ensure a complete listing of Acts, departments should refer to the current Order-In-Council which delegates responsibility for these statutes. Please see example on page 32.
2. With respect to the **organization chart**, the names of the managers one level below the Deputy Minister are to be provided, the chart should show an effective date, and vacant positions should be so identified.

3. **An Expenditure Summary by Appropriation** comparing year ending March 31, 1992 data with 1990-91 adjusted vote data is required, together with a reconciliation of the previous year's main estimates to the adjusted vote figure.
4. **An Expenditure Summary By Salary, Operating and Grants** comparing year ending March 31, 1992 data with 1990-91 adjusted vote data is required.
5. **A Staff Year Summary By Appropriation** comparing year ending March 31, 1992 data with 1990-91 adjusted vote data is required. Please note it is the responsibility of individual departments to reconcile their staff year complement with Treasury Board Secretariat.
6. **A Staff Year Summary By Staff Category** is required. The staff categories used - Managerial, Professional/Technical, and Administrative Support are defined in the Glossary. Please see page 28.
7. The use of charts to display percentage distribution of expenditure, salaries, and staff years by appropriation is suggested.

E. Detailed Financial Information

1. Information is to be provided at 2 levels; the Appropriation and Sub-appropriation levels.

Appropriation Level

- o A Resolution Number

Note that Resolution Numbers applicable to the department's main appropriations will be available from the Treasury Board Secretariat.

Sub-Appropriation Level

- o Again this year, the focus of the Financial and Management Systems Branch will be to work with Departments to improve the quality of program information for the purpose of consistency and comparability across government.
- o Departments are reminded that there is a requirement in the Departmental Annual Reports to report back on the "Expected Results" section of their program information by providing information regarding major accomplishments for the year under review. Thus, the information in the "Expected Results" section should be quantifiable where possible, and should allow for an assessment of the actual results achieved versus those intended.

- o Narrative information should be kept to a maximum of one page wherever possible.
- o The format for disclosing program and financial information is that they be opposite one another as per the example on pages 46 and 47.
- o Reference numbers should start at "1" for each sub-appropriation. Please see example on page 45.

Program Information

- o Sub-appropriation number, reference number, and title.
- o Objective

This is the "what and why" of the sub-appropriation. It refers to the nature and scope of the work to be performed. It describes the ongoing reason for the sub-appropriation's existence. An example for a tourism development initiative might be:

To stimulate and facilitate the orderly development, expansion and modernization of viable tourism attractions and service facilities.

- o Activity identification

Activities are the "how-to" of attaining the organization's objectives. An example for a tourism development initiative might be:

Provides specialized consulting services to tourism industry developers including economic feasibility assessments, project planning, market assessment, and assembly, project financing and advice on legal and regulatory matters.

- o Expected Results

Expected results are specific statements of desired outputs. Results statements should be quantifiable, measurable, and specific. Where this is not possible, proxies or qualitative results statements should be used. An example for a tourism development initiative might be:

The continuation of assistance to 50 development projects which will result in 900 person years of employment.

The generation of an additional \$75 million in tourist revenue.

Financial Information (For each reference number disclose amounts to be voted compared to adjusted vote.)

- o Personnel data, i.e., staff years, salary dollars, other (honoraria, board and commission member expenditures), and turnover figures where applicable.
- o Other expenditures, on a summary level object code basis.

With respect to Summary Level Object Codes, it is not necessary to disclose those codes which will not have funds allocated to them.

Where an expenditure component of a summary level object code accounts for a significant portion of planned spending, departments may disclose the expenditure information at the component level, within the summary level object code. A suggested guideline is 50%.

- o Explanation(s) for any increases or decreases in staff year requirements. Please see example on page 47.
- o Explanations for significant Other Expenditure increases or decreases from adjusted vote. Due to the diversity of budget levels throughout Government, discretion will be required by departments in determining the need for specific variance explanations. Departments should consult with their respective Treasury Board analyst. Notwithstanding this flexibility, variance explanations should be considered mandatory in accordance with the following criteria:

<u>Base Levels</u>	<u>Level of Significance</u>
\$1,000,000 to \$5,000,000	15%
\$5,000,100 and over	10% or \$2,000,000

Please note that when referencing variance explanation information, the variance should be referenced at the "Total Other Expenditures" line. Please see example on page 47.

Regional Program Delivery

Where a program is delivered on a regional basis and these regions have the same objectives, activities and results, the following disclosure should be adopted. Reference should be made to the narrative information on subsequent pages disclosing financial data. There is no need to be repetitious. For example, program A is delivered through five regions with narrative disclosure occurring on page 33 and financial disclosure on pages 34 - 38 respectively. The reference "For accompanying narrative, see page 33" would appear prominently on pages 35 - 38.

Treatment of Recoveries and Enabling Vote Monies

Financial information should be grossed up with offsetting recoveries and/or recoveries from Canada-Manitoba Enabling vote being disclosed. In the following example "other expenditures" have been increased by the value of the Canada-Manitoba Enabling vote. Please note, where salaries are affected they would be treated in the same manner.

	Adjusted Vote <u>1990-91</u>	Year Ending <u>March 31, 1992</u>
	<u>SY</u> <u>\$</u>	<u>SY</u> <u>\$</u>
OTHER EXPENDITURES		
Transportation	4,200	4,200
Communication	2,600	3,900
Supplies & Services	29,600	29,600
Operating Supplies	12,000	12,000
Repairs & Maintenance	17,600	17,600
Other Operating	<u>7,500</u>	<u>7,500</u>
Total Other Expenditures	<u>43,900</u>	<u>45,200</u>
Recovery Can./MB Enabling Vote	(5,000)	(5,000)
TOTAL EXPENDITURES	38,900 =====	40,200 =====

F. Historical Information

1. A five-year Expenditure and Staffing Summary is required, including three years of historical data (1987-88 to 1989-90), the adjusted vote for 1990-91, and the 1991-92 Main Estimates. Please see example on page 51.

It should be noted that departments are likely to have situations where transfers or re-organizations of divisions, branches, units, programs, functions, etc., occurred within the five-year period. The information to be contained within the historical table should consist of adjusted figures for those appropriations where a re-organization has occurred within the five-year period. In these situations, the provision of adjusted data will enable all historical data to be reflected on a comparable basis. Those departments having to provide adjusted historical information will be responsible for co-ordinating the information for both interdepartmental and intradepartmental re-organizations and should provide brief explanatory footnotes where those have occurred.

2. It is suggested that the department use bar charts and linear graphs to display trends in spending and staffing. Please ensure that all graphics meet a minimum standard of readability and clarity.

APPENDIX A

SAMPLE OF AN ESTIMATES SUPPLEMENT DOCUMENT

NOTE: The examples shown on the following pages are fictitious.

**Supplementary
Information for
Legislative Review**

1991 - 1992 Departmental Expenditure Estimates

Manitoba
Finance



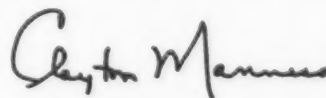
DEPARTMENT OF FINANCE
SUPPLEMENTARY INFORMATION
FOR
LEGISLATIVE REVIEW
1991-92 EXPENDITURE ESTIMATES

PREFACE

This document has been produced by the Department of Finance as a departmental supplement to its Printed Main Estimates. It is intended to provide background information on the department which should complement the information already contained in the Printed Main Estimates. It is hoped this additional information will assist members of the Legislature in their review of the department's estimates.

The contents of this supplement are organized into three parts. The first part provides an overview of the Department of Finance's 1991-92 budget requirements. The second part provides financial analysis including details of staffing requirements and of expenditures. The information in part two is organized on the basis of existing main appropriations so that it will provide an easy cross reference to the Printed Main Estimates. Part three provides a five year historical budget comparison.

This document has been developed to assist members of the Legislature in the review of the Printed Main Estimates. It is hoped that it will provide a meaningful information supplement and that it will evolve and improve based on the needs of the users of the information. I welcome feedback as to the usefulness of this supplementary information.



CLAYTON MANNESSE
MINISTER OF FINANCE

INDEX

<u>PART 1</u>	Departmental Overview	27
	Glossary	28
	Role And Mission	31
	General Information	
	Schedule 1 - Statutory Responsibilities	32
	Schedule 2 - Organization Chart	33
	Expenditure Summary 1991/92	
	Schedule 3 - By main appropriation	34
	Chart 1 - Percentage Distribution	
	Of Expenditures By Operating Divisions	35
	Schedule 4 - By salary, operating and grants	36
	Staff Year Summary 1991/92	
	Schedule 5 - By appropriation	38
	Schedule 6 - By staff category	40
	Chart 2 - Percentage Distribution	
	Of Salaries	41
	Chart 3 - Percentage Distribution	
	Of Staff Years	42
<u>PART 2</u>	DETAILED FINANCIAL INFORMATION	43
	Administration & Finance Division	
	Treasury Division	
	Comptroller's Division	45
	Taxation Division	
	Federal-Provincial Relations & Research	
	Insurance & Risk Management	
	Treasury Board Secretariat	
<u>PART 3</u>	HISTORICAL INFORMATION	49
	Departmental Comparison 1987/88 - 1991/92	
	Appendix 1 - Five year expenditure and staffing summary by	
	main appropriation	51
	Five Year Expenditure History	
	Appendix 2 - by non-operating division	52
	Appendix 3 - by operating division	53
	Five Year Staff History	
	Appendix 4 - by operating division	54
	Appendix 5 - departmental staffing	55

PART 1
DEPARTMENTAL
OVERVIEW

GLOSSARY

Staff Categories

Managerial

Positions which have been delegated the authority and have the responsibility to plan, administer, and control the resources and activities of a defined organizational unit in the Manitoba Government, and are directly and fully accountable for:

- o the utilization of resources in achieving planned objectives including the development of a budget and the initiation and authorization of expenditures; and,
- o the organization's results and impacts.

Professional/Technical

Employees who have duties that relate to specific areas of program operations requiring some functional specialization.

Included in this category are the sub-component agreements of:

- Education
- Health
- Legal, Inspection and Regulatory
- Physical Sciences
- Social Sciences
- Trades, Operations and Services
- Professional Officer Series
- Personnel Officer Series
- Administration (with the exception of the Administrative Officer Series)

NOTE: Those employees who are managers and are also classified in one of the above sub-component agreements or exclusions shall be categorized only once, as managerial.

Administrative Support

Employees who have duties related to the provision of support and assistance to program operations.

Included in this category are the sub-component agreements of:

- Clerical
- Administrative Officer Series

Staffing Component

Fractions of staff years represent weeks of employment. For example: 65.20 staff years means 65 full staff years and 20 weeks of employment.

Object Codes**Personnel Services**

Regular Earnings
Other Earnings (overtime, shift premium),
Departmental Ministers and Members of
Legislative Assembly, Fringe Benefits, Other
(Worker's Compensation Allowance,
Supplement), Health and Education Tax Levy,
Personnel Services Recoveries.

Grants/Transfer Payments

Discretionary Grant, Nondiscretionary Grant,
Transfer Payment.

Transportation

Vehicles, Aircraft, Other (taxi, bus, freight,
rail).

Communication

Telephone, Electronic Mail, Postage, Courier,
Advertising, Exhibits, Radio Systems.

Supplies and Services

Operating Supplies, Materials, Office Supplies,
Repairs and Maintenance, Utilities, Rentals,
Professional Services, Other Fees, Supplies and
Services Recovery.

Public Debt

Debt Redemption, Interest on Debt, Discount
on Debt, Amortization, Bank Charges, Foreign
Exchange, Sinking Fund, Other Charges.

Capital

Land, Buildings, Furniture, Vehicles,
Equipment, Capital Grants, Other Physical
Assets.

Other Operating

Hotels, Meals, Computer Related Charges,
Loss, Damage, Insurance and Extra Ordinary
Costs, Publications, Employee Education
Assistance, Relocation and Transfer Costs,
Other (membership fees, hospitality, uniforms,
conference/convention registration fees,
incidental allowances).

**Social Assistance
Related Acts**

Clothing for Citizens, Fees and Services,
Assistance Payments (food, shelter, allowances,
utilities), Transportation Health, Special Needs.

Adjusted Vote

Is a re-alignment of previous year's vote for any
organizational change to provide for more
accurate and realistic comparisons from one
budget year to the next.

Staff Turnover Allowance

Is an adjustment made to a salaries account to
allow for attrition and staff turnover. It is a
negative adjustment to enable the organization
to more accurately display salary requirements.

Variance Explanations

Explanations for significant Other Expenditure
increases or decreases from adjusted vote are
mandatory in accordance with the following
criteria:

Base Levels

Level of Significance

\$1,000,000 to \$5,000,000
\$5,000,100 and over

15%
10% or \$2,000,000

DEPARTMENT OF FINANCE

MINISTER

HONOURABLE CLAYTON MANNESS

DEPUTY MINISTER

C. E. CURTIS

HISTORICAL BACKGROUND

The Department of Finance was formed in 1969. Prior to that year two Departments, the Comptroller-General and the Treasury both functioned under the Treasury Act. In 1969, the Comptroller-General became the Provincial Auditor operating under The Provincial Auditor's Act and the Treasury became the Department of Finance operating under The Financial Administration Act.

ROLE AND MISSION

The Minister of Finance, through the Department, manages the Consolidated Revenue Fund and directs the financial affairs of the Province. The overall responsibilities of the Minister and the Department include:

- providing policy direction on matters relating to financial management and administration;
- analyzing and appraising the economic situation and prospects in Manitoba in cooperation with other Ministries as appropriate;
- advising on fiscal and other economic policies and measures;
- managing the requirements of the province within appropriate fiscal policies, by action related to expenditures, lending, taxation, borrowing and cash management;
- advising on policies relating to Federal-Provincial fiscal and economic relations;
- representing the Province in negotiating and participating in meetings related to finance, taxation and economic development;
- maintaining the provincial accounting and financial reporting systems;
- providing direction to Government for the appropriate and effective use of information system technology.

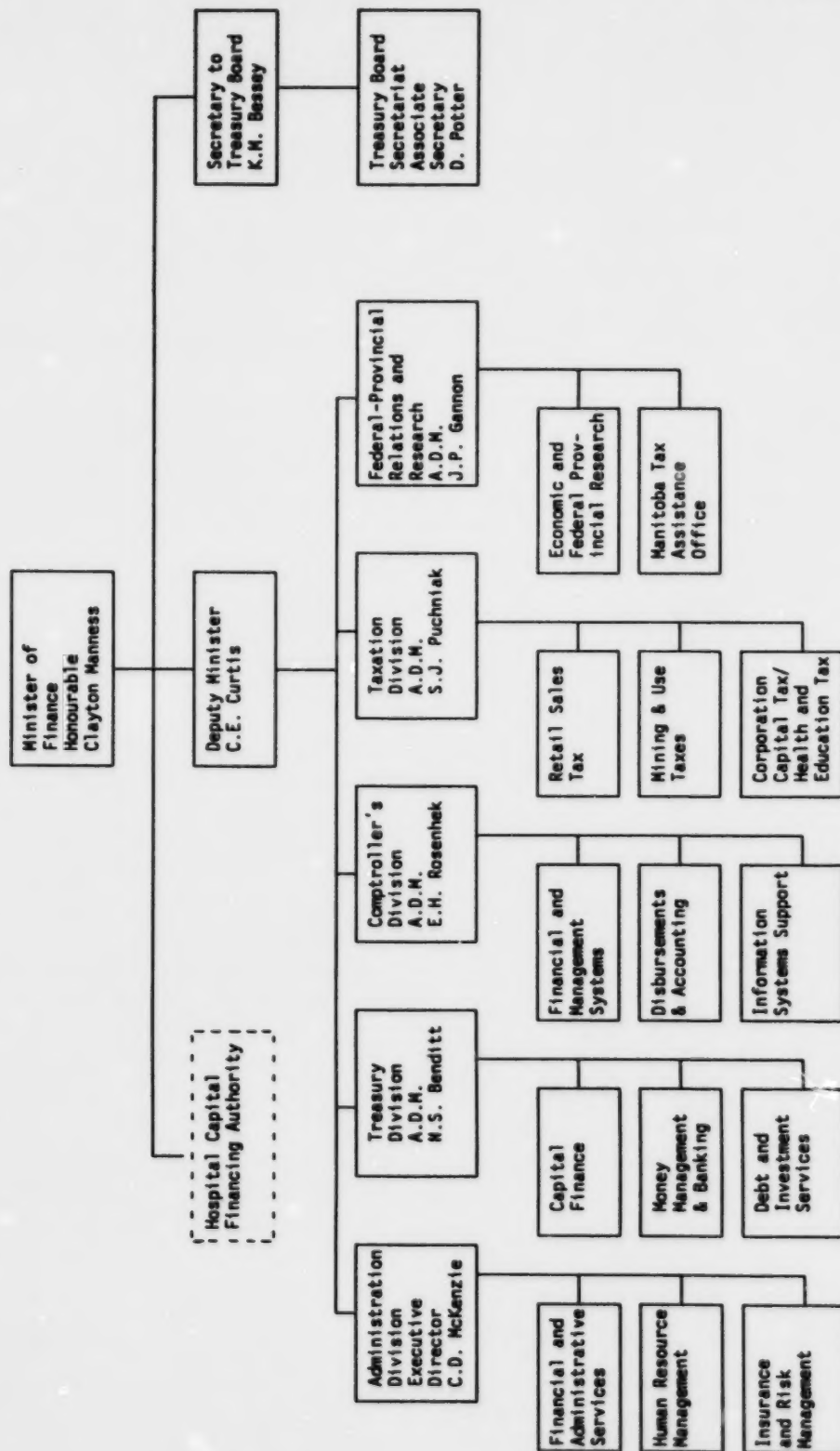
The Department is made up of five operating Divisions and a Treasury Board Secretariat as outlined on the organization chart on page 33. A description of the role and responsibilities of each of these Divisions is included in Part II.

**STATUTORY RESPONSIBILITIES OF THE
MINISTER OF FINANCE**

Canadian Pension Plan Act
Corporation Capital Tax Act
Energy Rate Stabilization Act
Farmers Emergency Grants Act
Financial Administration Act
Fire Insurance Reserve Fund Act
Gasoline Tax Act
Gift Tax Act
Health & Post Secondary Education Tax Levy Act
Homeowners Tax and Insulation Assistance Act (Parts I and II)
Hospital Capital Financing Authority Act
Hospital Debentures Guarantee Act, 1960
Income Tax Act (Manitoba)
Manitoba Telephone System Debt Adjustments Act, 1955
Mining Tax Act
Mineral Acreage Tax Act
Oil and Natural Gas Tax Act
Mining Royalty and Tax Act (except Sections 20 to 25)
Motive Fuel Tax Act
Pari-Mutuel Tax Act
Public Officers Act
Revenue Act, 1964
Retail Sales Tax Act
School Districts Debenture Interest Guarantee Act
Sewage Disposal and Water Supply Systems Debenture Interest Guarantee Act
Succession Duty Act
Suitor's Moneys Act
Provincial-Municipal Tax Sharing Act
Taxation Agreement Act, 1957
The Special Employment Program Act, 1977
Tobacco Tax Act
Treasury Branches Act
Unsatisfied Judgement Fund Act
(where reference is made to Minister of Finance)

**DEPARTMENT OF FINANCE
ORGANIZATION CHART
Effective October 1, 1990**

SCHEDULE 2



SCHEDULE 3

DEPARTMENT OF FINANCE EXPENDITURE SUMMARY BY MAIN APPROPRIATION

Adjusted Vote 1990-91		Year Ending March 31, 1992
\$ 766,700	1. Administration and Finance Division	\$ 864,000
934,400	2. Treasury Division	1,151,400
3,554,400	3. Comptroller's Division	3,661,200
7,741,300	4. Taxation Division	7,989,300
1,203,300	5. Federal-Provincial Relations and Research Division	1,423,700
927,500	6. Insurance and Risk Management	1,315,200
980,500	7. Treasury Board Secretariat	1,514,800
\$ 16,108,100	TOTAL DEPARTMENTAL EXPENDITURES ...	\$ 17,919,600
 \$204,000,000	 8. Tax Credit Payments	 \$217,100,000
322,347,500	9. Public Debt (Statutory)	438,223,500
36,331,800	10. Hydro Rates Stabilization (Statutory)	-
\$578,787,400	TOTAL FOR DEPARTMENT OF FINANCE ...	\$673,243,100
=====		=====

Reconciliation Statement

1990-91 Main Estimates \$592,587,400

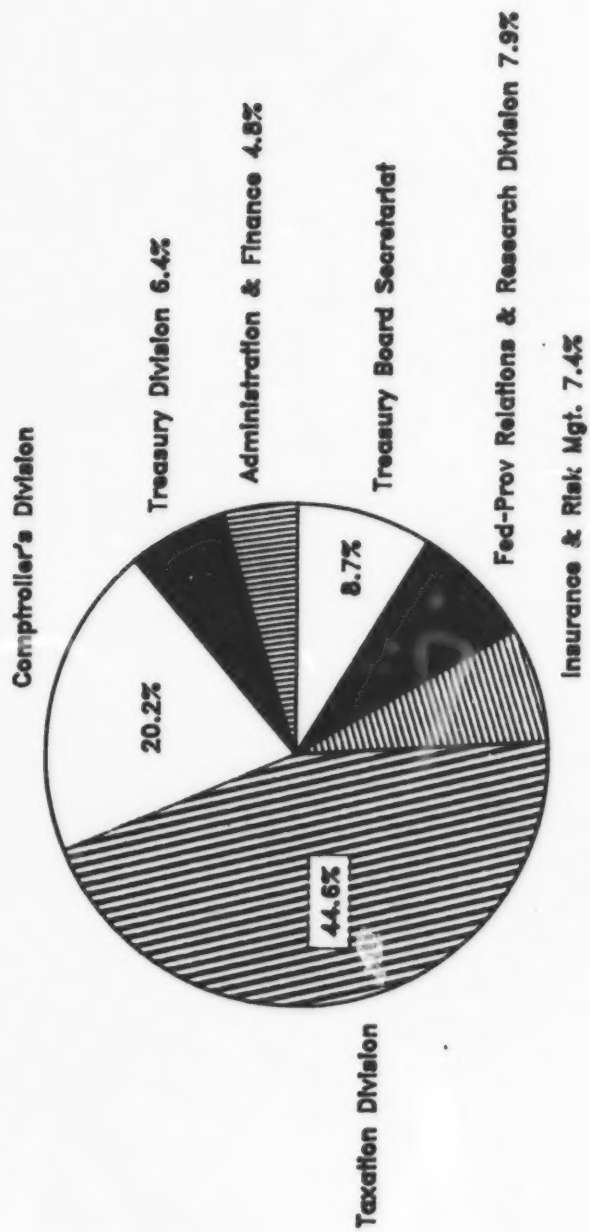
Transfer of functions to:

- Education	(8,700,000)
- Northern Affairs	(850,000)
- Rural Development	(50,000)
- Urban Affairs	<u>(4,200,000)</u>

1990-91 Adjusted Vote \$578,787,400

CHART 1

PERCENTAGE DISTRIBUTION
OF EXPENDITURES BY
OPERATING DIVISION
1991-92



SCHEDULE 4

DEPARTMENT OF FINANCE
EXPENDITURE SUMMARY
BY SALARY, OPERATING, AND GRANTS

ELEMENT	ADJUSTED VOTE 1990-91		YEAR ENDING March 31, 1992
SALARIES (Details on Schedule 5)		\$12,264,900	\$13,485,100
OPERATING EXPENDITURES	\$5,518,300		\$5,518,300
Less: Recoverable from other Appropriations	<u>1,675,100</u>	3,843,200	<u>(1,083,800)</u> 4,434,500
TAX CREDIT PAYMENTS		204,000,000	217,100,000
STATUTORY (Public Debt & Hydro Rate Stabilization)		358,679,300	438,223,500
TOTAL FOR DEPARTMENT FINANCE	\$578,787,400 =====		\$673,243,100 =====

**DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY
BY APPROPRIATION****

RES. APPROP. NO. NO. DIVISION/BRANCH	ADJUSTED VOTE		YEAR ENDING	
	SY	1990-91 SALARIES	SY	1991-92 SALARIES
68 7-1 Administration and Finance				
(a) Minister's Salary	1.00	\$ 20,600	1.00	\$ 20,600
(b) Executive Support	8.00	277,000	9.00	377,200
(c) Financial and Administrative	5.00	182,900	5.00	179,400
(d) Human Resource Management	<u>5.00</u>	<u>137,400</u>	<u>5.00</u>	<u>138,000</u>
TOTAL	19.00	\$ 617,900	20.00	\$ 715,200
69 7-2 Treasury Division				
(a) Administration	2.00	\$ 80,500	2.00	\$ 83,800
(b) Debt Management	4.00	148,800	5.00	179,000
(c) Money Management and Banking	6.00	196,800	6.00	207,900
(d) Debt and Investment Services	<u>8.00</u>	<u>218,900</u>	<u>8.00</u>	<u>235,800</u>
TOTAL	20.00	\$ 645,000	21.00	\$ 706,500
70 7-3 Comptroller's Division				
(a) Comptroller's Office	2.00	\$ 80,400	2.00	\$ 83,800
(b) Financial & Management Systems	18.00	648,400	18.00	698,500
(c) Disbursements & Accounting	65.00	1,552,900	65.00	1,623,300
(d) Information Systems Support	<u>19.00</u>	<u>622,900</u>	<u>18.00</u>	<u>619,100</u>
TOTAL	104.00	\$2,904,600	103.00	\$3,024,700
71 7-4 Taxation Division				
(a) Administration	7.00	\$ 273,000	7.00	\$ 270,900
(b) Retail Sales Tax	91.00	2,816,400	90.00	2,932,500
(c) Mining & Use Taxes	71.00	1,597,600	59.00	1,777,600
(d) Corporation Capital Tax	<u>51.48</u>	<u>1,366,100</u>	<u>50.48</u>	<u>1,413,000</u>
TOTAL	220.48	\$6,053,100	206.48	\$6,394,000

SCHEDULE 5

Continued

RES. NO.	APPROP. NO.	DIVISION/BRANCH	ADJUSTED VOTE 1990-91		YEAR ENDING 1991-92	
			SY	SALARIES	SY	SALARIES
72	7-5	Federal-Provincial Relations and Research Division				
	(a)	Economic & Federal- Provincial Research	21.00	\$ 744,600	20.00	\$ 796,700
	(b)	Manitoba Tax Assistance Office	7.26	182,900	11.26	290,300
		TOTAL	28.26	\$ 927,500	31.26	\$ 1,087,000
73	7-6	Insurance & Risk Management	7.00	\$ 229,100	7.00	\$ 239,100
74	7-7	Treasury Board Secretariat				
	(a)	Office of the Secretary	-	\$ -	2.00	\$ 83,600
	(b)	Administration	6.00	138,600	10.00	207,300
	(c)	Treasury Board Support	21.00	749,100	22.00	861,700
	(d)	Long-Term Expenditure Management and Program Evaluation	-	-	6.00	166,000
		TOTAL	27.00	\$ 887,700	40.00	\$ 1,318,600
7		TOTAL FOR DEPARTMENT OF FINANCE	426.22	\$12,264,900	429.22	\$13,485,100

**NOTE: Fractions of staff years represent weeks of employment.

For example: 429.22 staff years means 429 full staff years and 22 weeks of employment.

**DEPARTMENT OF FINANCE
STAFF YEAR SUMMARY 1991-92
BY STAFF CATEGORY****

DIVISION	STAFF CATEGORIES							
	MANAGERIAL		PROFESSIONAL/ TECHNICAL		ADMINISTRATIVE SUPPORT		TOTAL	
	SY	\$	SY	\$	SY	\$	SY	\$
Administration and Finance	5.00	256,900	6.00	244,100	9.00	274,500	20.00	775,500
Treasury	4.00	234,200	5.00	181,600	12.00	300,700	21.00	716,500
Comptroller's	7.00	390,600	32.00	1,255,600	64.00	1,418,700	103.00	3,064,900
Taxation Division	11.00	637,100	117.00	4,030,100	78.48	1,764,800	206.48	6,432,000
Federal Provincial Relations and Research Division	5.00	266,100	16.00	589,200	10.26	239,800	31.26	1,095,100
Insurance and Risk Management	2.00	93,900	3.00	104,100	2.00	41,100	7.00	239,100
Treasury Board Secretariat	7.00	330,500	23.00	917,900	10.00	225,200	40.00	1,473,600
=====	=====	=====	=====	=====	=====	=====	=====	=====
TOTAL	41.00	2,209,300	202.00	7,322,600	186.22	4,205,200	429.22	13,796,700

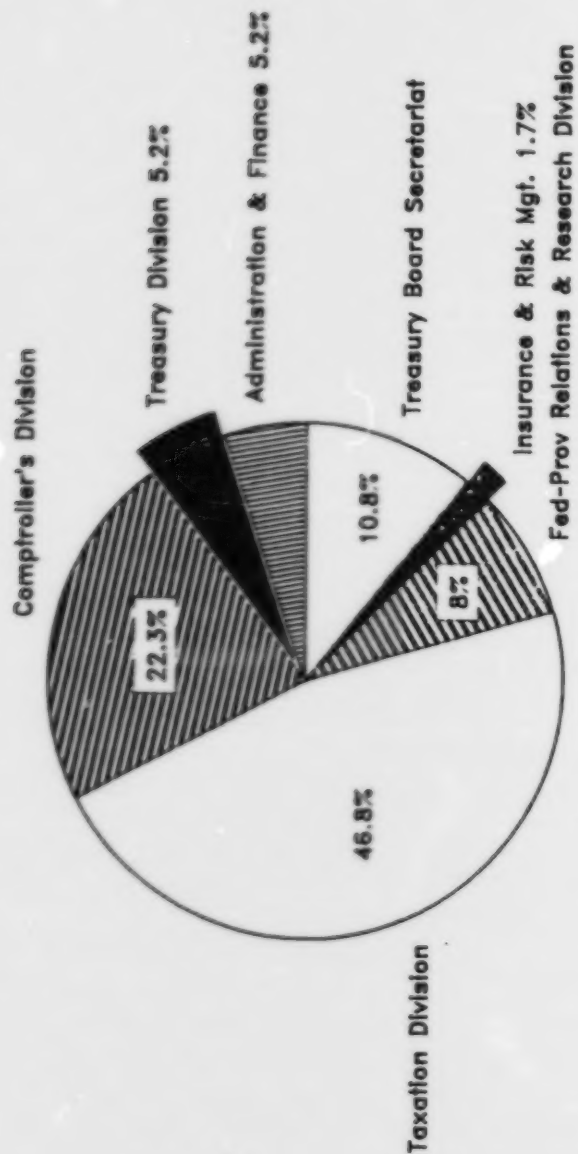
NOTE: 1. Reconciliation of Amount of Salaries

Total Salary Costs per Above	\$13,796,700
Severance Pay	18,000
Allowance for Staff Turnover	(329,600)
Net Salary Costs per Schedule 5	\$13,485,100
	=====

**NOTE: Fractions of staff years represent weeks of employment.
For example: 429.22 staff years means 429 full staff years and 22 weeks of employment

CHART 2

PERCENTAGE DISTRIBUTION
OF SALARIES
1991-92



PERCENTAGE DISTRIBUTION
OF STAFF YEARS
1991-92

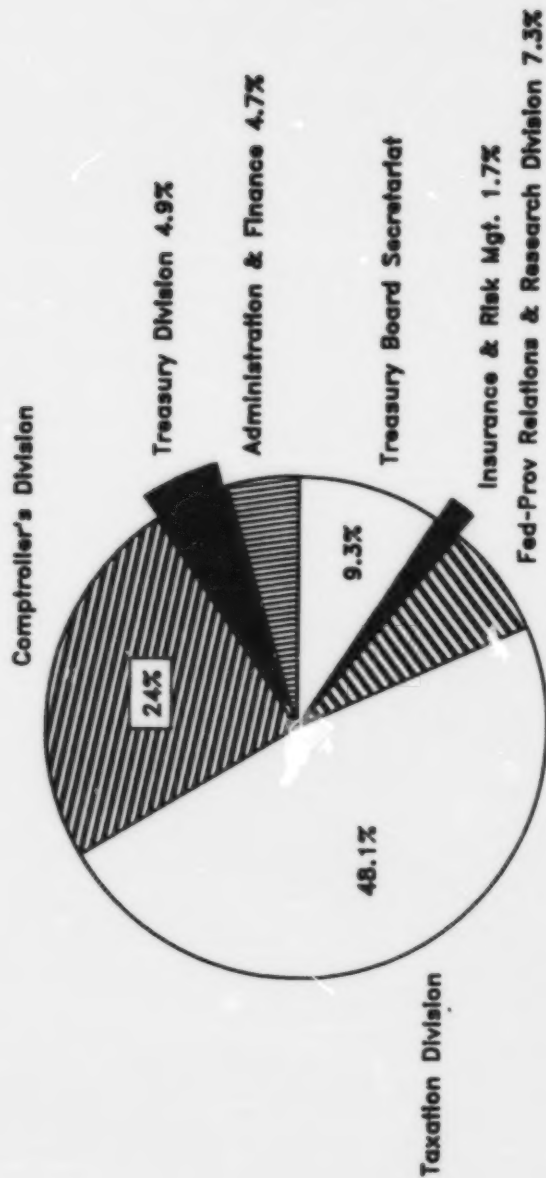


CHART 3

PART 2

DETAILED FINANCIAL INFORMATION

Adjusted Vote 1990-91	Approp. No.	Finance (VII) Details of Appropriation	Year Ending March 31, 1992	Resolution No.
\$3,554,400 . . .	3.	COMPTROLLER'S DIVISION	\$3,661,200	70
		- Provides central accounting, payroll and financial reporting services for the province, and central financial control of cost shared agreements. - Develops government-wide financial systems, policies and procedures. - Provides policy advice to Treasury Board and Government departments concerning financial and management systems. - Co-ordinates, develops and maintains departmental data processing systems. - Provides direction to government for the appropriate and effective use of information systems technology.		
				Reference Number
\$ 83,800	a)	Comptroller's Office	\$ 87,200	1
717,900	b)	Financial and Management Systems	768,000	2
2,028,800	c)	Disbursements and Accounting	2,080,200	3
<u>723,900</u>	d)	Information Systems Support	<u>725,800</u>	4
\$3,554,400			\$3,661,200	
=====			=====	

REFERENCE NUMBER 2

SUB-APPROPRIATION 07-3B

FINANCIAL AND MANAGEMENT SYSTEMS

OBJECTIVES:

To develop and communicate government-wide financial management policies, systems, processes and procedures so as to ensure that the financial and administrative infrastructure of government operates in an efficient, economical and effective manner, and to provide EDP systems maintenance and development support to the government-wide financial systems.

ACTIVITY IDENTIFICATION:

Develops and communicates government-wide financial management policies and procedures (Financial Administration Manual, Management Practices Guide and Internal Audit Guide).

Develops, plans and coordinates the adoption and implementation of new or revised government-wide financial systems.

Provides advisory and consultative services to departments in the development of financial and management systems.

Provides analytical support for the Minister of Finance in relation to the Provincial Auditor's Report to the Legislature and the Public Accounts Committee.

Coordinates the development and refinement of government-wide public reporting documents including The Estimates Supplements, Public Accounts and Departmental Annual Reports.

Provides computer programming maintenance services for government-wide financial systems.

Coordinates the resolution of Provincial Auditor identified issues and concerns from a government-wide perspective.

Manages the external auditor appointment process for some Manitoba Crown Corporations.

EXPECTED RESULTS:

The provision of quarterly updates to the Financial Administration Manual including policy refinements.

The delivery of financial management training courses to the financial management community throughout government.

The preparation and distribution of policy discussion papers and reports on a comprehensive range of financial management topics.

REFERENCE NUMBER 2**SUB-APPROPRIATION 07-3B****FINANCIAL AND MANAGEMENT SYSTEMS**

SALARIES	Adjusted Vote 1990-91		Year Ending March 31, 1992	
	<u>SY</u>	<u>\$</u>	<u>SY</u>	<u>\$</u>
Managerial	1.00	57,100	1.00	59,200
Professional/Technical	14.00	530,400	13.00	551,600
Administrative Support	3.00	70,900	3.00	67,700
	<u>18.00</u>	<u>658,400</u>	<u>17.00</u>	<u>678,500</u>
Less Allowance for Staff Turnover	-	(10,000)	-	(10,000)
	<u>18.00</u>	<u>648,400</u>	<u>17.00¹</u>	<u>668,500</u>
	===	=====	===	=====
OTHER EXPENDITURES				
Transportation		2,000		2,000
Communications		11,000		11,000
Supplies and Services		39,000		69,000
Other Operating		9,000		9,000
Capital		<u>8,500</u>		<u>8,500</u>
Total Other Expenditures		<u>69,500</u>		<u>99,500²</u>
TOTAL EXPENDITURES		717,900		768,000
		=====		=====

¹ Internal Audit function transferred due to decentralization.

² Increase represents additional costs associated with a general re-issue of the Financial Administration Manual.

PART 3
HISTORICAL INFORMATION

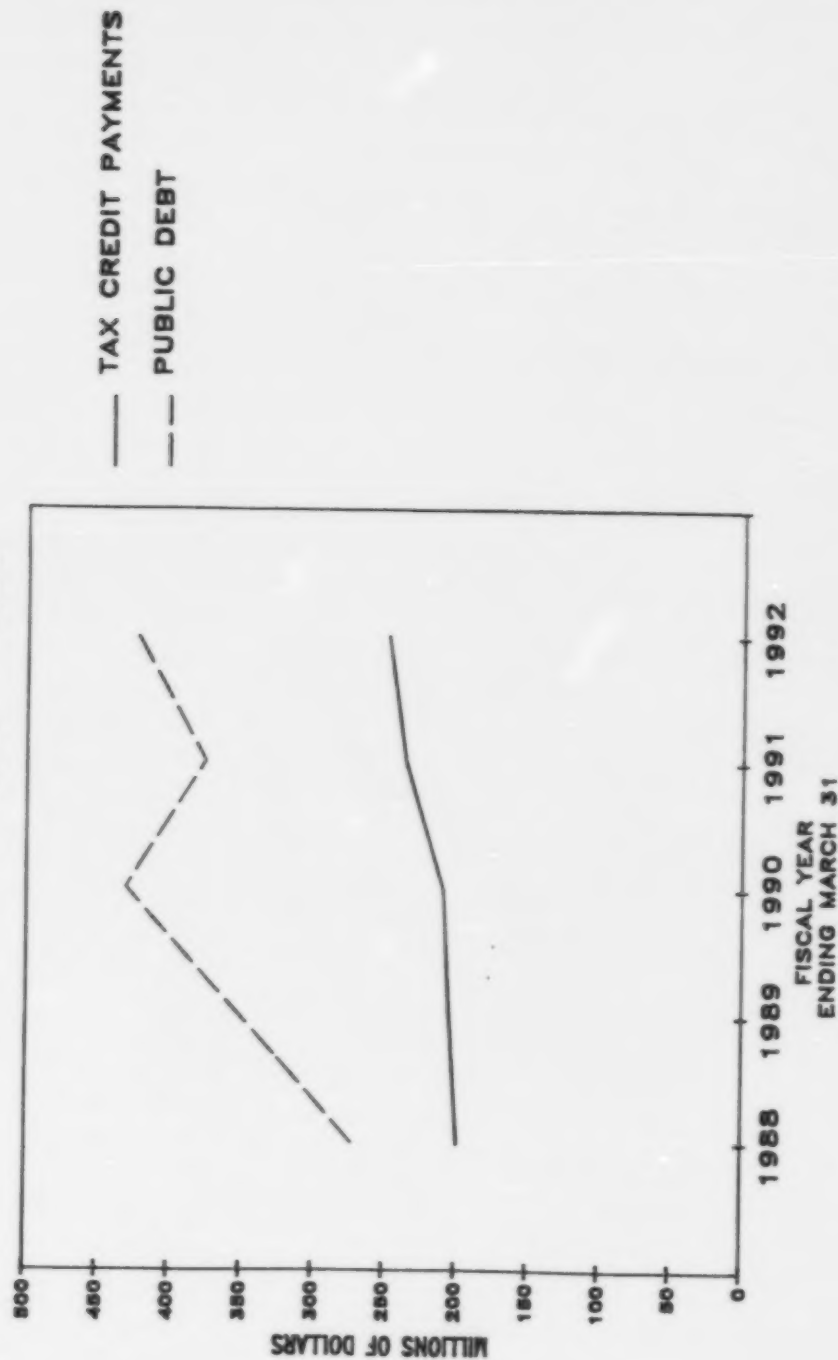
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE AND STAFFING SUMMARY BY APPROPRIATION (\$000)
FOR YEARS ENDING MARCH 31, 1988 - MARCH 31, 1992

	ACTUAL/*ADJUSTED EXPENDITURES						ADJUSTED VOTE		MAIN ESTIMATES	
	1987/88 SY	\$	1988/89 SY	\$	1989/90 SY	\$	1990/91 SY	\$	1991/92 SY	\$
ADMINISTRATION AND FINANCE DIVISION	18.40	747.4	20.29	857.8	19.32	841.2	19.00	766.7	20.00	864.0
TREASURY DIVISION	17.22	873.4	19.15	955.1	22.16	078.5	20.00	934.4	21.00	1,151.4
1. COMPTROLLER'S DIVISION	95.32	3,330.5	94.21	3,364.4	96.42	3,628.4	104.00	3,554.4	103.00	3,661.2
TAXATION DIVISION	189.05	6,925.5	191.34	7,482.0	192.45	7,850.7	220.48	7,741.3	206.48	7,989.3
FEDERAL-PROVINCIAL RELATIONS & RESEARCH DIV.	26.45	1,150.1	27.30	1,324.6	29.38	1,404.4	28.26	1,203.3	31.26	1,423.7
INSURANCE AND RISK	6.01	977.9	7.13	1,064.5	4.00	938.7	7.00	927.5	7.00	1,315.2
TREASURY BOARD SECRETARIAT	22.38	919.2	23.21	1,064.8	29.08	1,555.8	27.00	980.5	40.00	1,514.8
TAX CREDIT PAYMENTS	-	198,658.1	-	205,331.1	-	209,525.6	-	204,000.0	-	217,100.0
PUBLIC DEBT (STATUTORY)	-	272,766.5	-	351,484.2	-	430,708.6	-	322,347.5	-	438,223.5
TOTAL	376.27	486,348.5	384.07	572,928.5	394.25	657,531.9	426.22	578,787.4	429.22	673,243.1

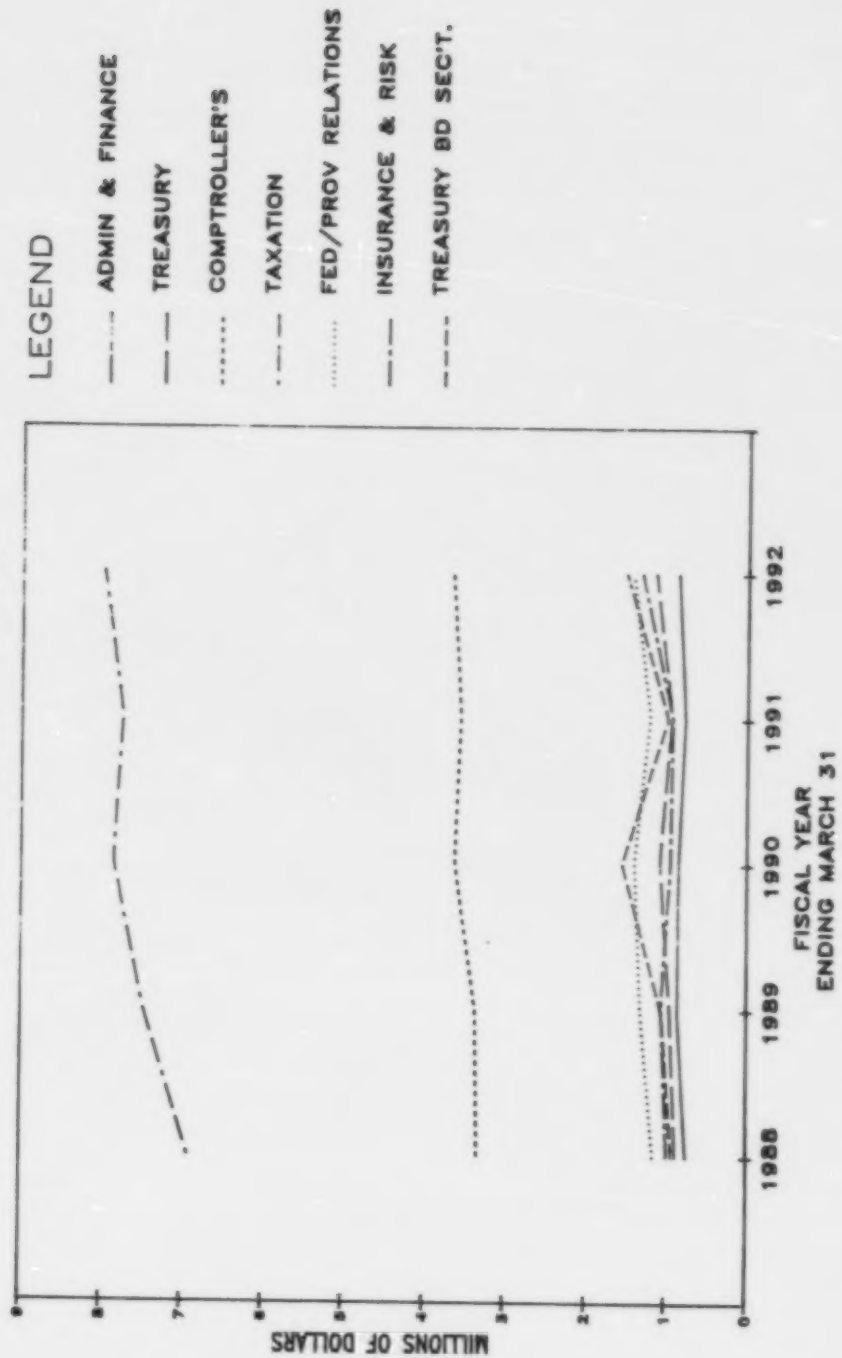
* Adjusted figures reflect historical data on a comparable basis in those appropriations affected by a re-organization, during the years under review.

1. Internal Audit function was transferred out of the Comptroller's Division in 1988/89.

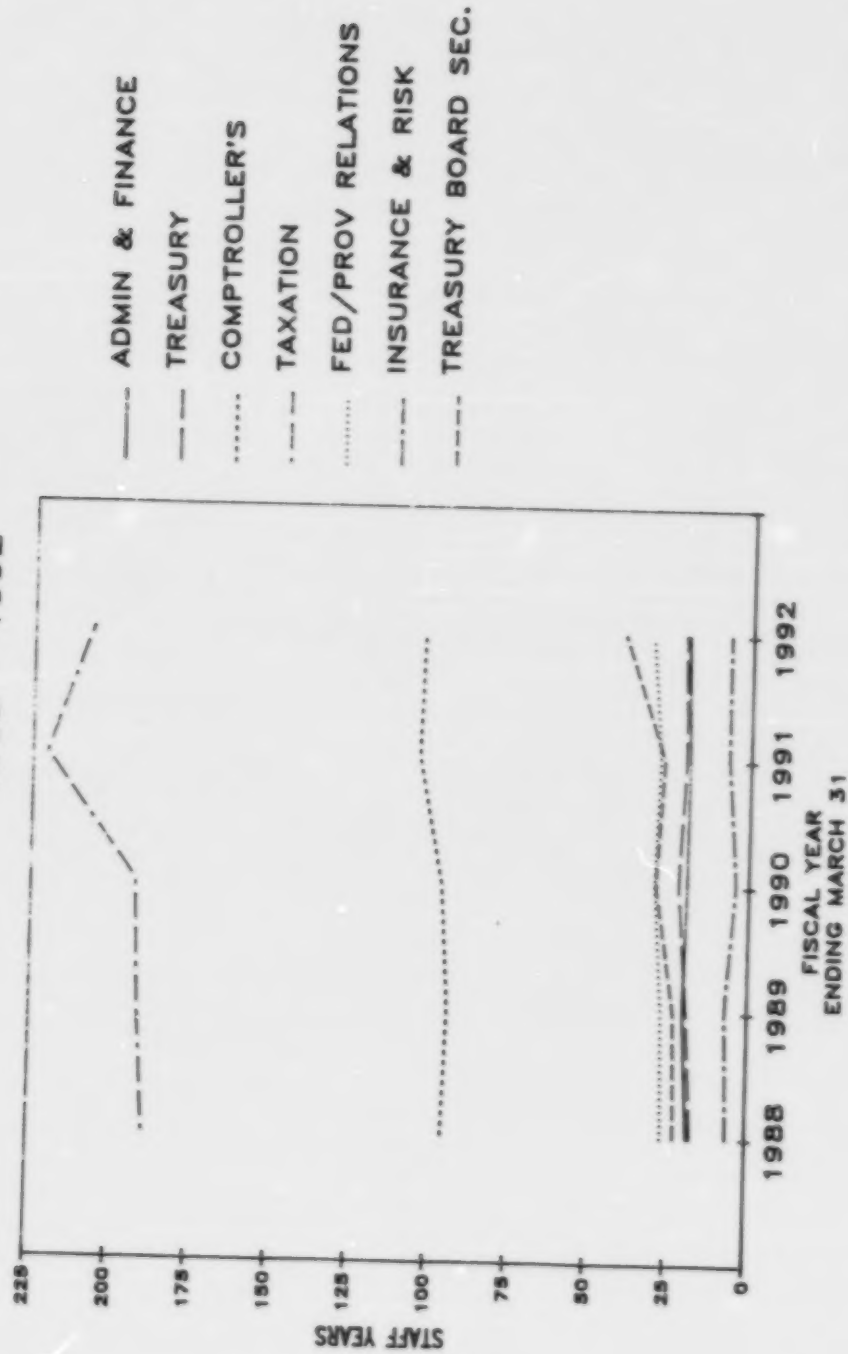
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
NON-OPERATING DIVISIONS
1988 - 1992



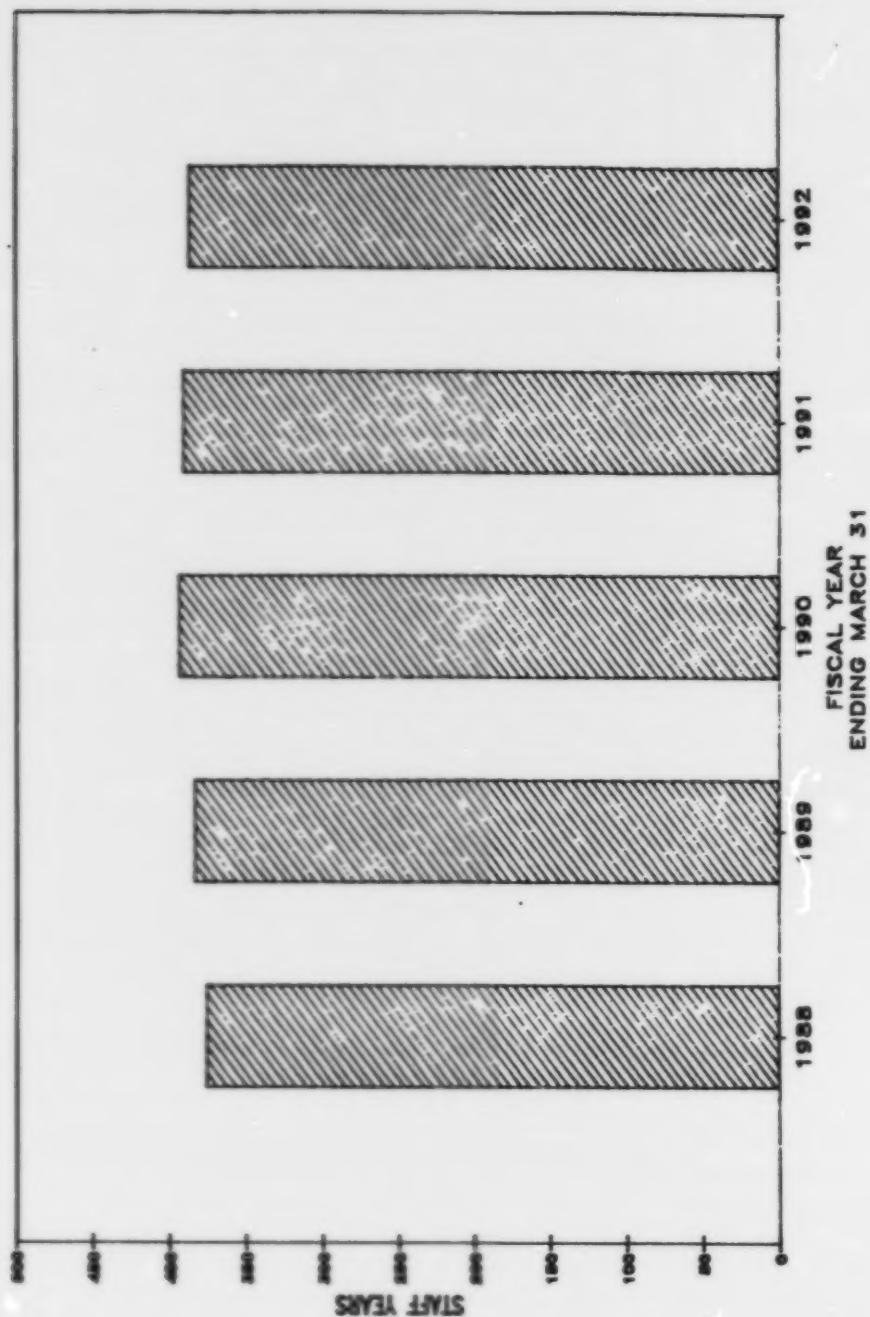
DEPARTMENT OF FINANCE
FIVE YEAR EXPENDITURE HISTORY
OPERATING DIVISIONS
1988 - 1992



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
OPERATING DIVISIONS
1988 - 1992



DEPARTMENT OF FINANCE
FIVE YEAR STAFF HISTORY
1988 - 1992



APPENDIX B

ILLUSTRATION OF ARTWORK FOR FRONT COVERS

Supplementary Information for Legislative Review

1991 - 1992 Departmental Expenditure Estimates

Manitoba
Finance



APPENDIX C
DEPARTMENTAL CHECKLIST

DEPARTMENTAL ESTIMATES SUPPLEMENT CHECKLIST

1. GENERAL

- Is the document financially (i.e. arithmetically) accurate? _____
- Does the financial information agree with that in the Printed Main Estimates? _____
- Are all Staff Years expressed to two decimal points? _____
- Are all Staff Years expressed in weeks of the year? _____
- Are all dollar amounts expressed in hundreds? (Except in the 5 year historical table) _____
- Are all pages sequentially numbered? _____
- Is the document set up for double sided printing? _____
- Do all headings refer to the proper fiscal year? _____

2. PREFACE

A. Does the Preface indicate that:

- the document is a supplement? _____
- the contents are in three parts? _____

B. Is the Preface signed by the Minister? _____

3. INDEX

A. Are all three sections clearly identified? _____

B. Does the Index reconcile with the individual page numbers in the Supplement? _____

C. Are all Main Appropriations identified and numbered? _____

4. GLOSSARY

A. Has a glossary been included? _____

B. If there are new terms, have they been verified? _____

5. DEPARTMENTAL OVERVIEW

A. General Information:

- Is there a General Information Section? _____
- Does it include:
 - a Role and Mission Statement? _____
 - is the Role and Mission Statement appropriate? _____
 - an organization chart indicating the names of managers one level below the Deputy Minister, as well as an effective date? _____
 - a list of statutory responsibilities with a note indicating whether there have been changes in these responsibilities? _____

B. Expenditure Summary by Appropriation

- Add the totals in each column - do they agree to the total? _____
- Is there a Reconciliation Statement provided with the previous year's Estimates? _____

C. Expenditure Summary by Element

- Has the Salary Element been identified? _____
- Has the Operating Element been identified? _____
- Has the Grants/Other Element been identified? _____
- Add the totals in each column - do they agree to the total? _____

D. Staff Year Summary by Appropriation

- Are all departmental appropriations listed? _____
- Are all departmental sub-appropriations listed? _____
- Add the Staff Years:
 - for each appropriation - do they agree to the total? _____
 - by appropriation - do they agree to the totals for the department? _____
- Add the Salaries:
 - for each appropriation - do they agree to the total? _____
 - by appropriation - do they agree to the totals for the department? _____
- Is there a spot reserved for a Resolution Number for each Appropriation? _____

6. DETAILED FINANCIAL INFORMATION

A. Appropriation Level

- Is there a spot reserved for a Resolution Number? _____
- Is there a narrative description of the appropriation? _____
- Are the sub-appropriations listed? _____
- Add the figures for the sub-appropriations - do they agree to the total? _____
- Do the totals reconcile to the "Expenditure Summary by Appropriation" listed in the departmental overview? _____
- Is there a Reference Number for each sub-appropriation? _____
- Is there a number for each sub-appropriation? _____

B. Sub-Appropriation Level

Program Information:

- Is the sub-appropriation number listed? _____
- Is the Reference Number listed? _____
- Is the subtitle listed? _____
- Has an "Objective" been identified for each sub-appropriation? _____
- Do the "Objectives" identified for each sub-appropriation tie in with those identified for the appropriation? _____
- Is there a list of "Activities identified for each sub-appropriation? _____
- Have "Expected Results" been identified for each sub-appropriation? _____

Financial Information:

1. Personnel Data:

- Are all the staff categories outlined in the Guidelines used? _____
- Add the Staff Years - do they agree to the total? _____
- Add the Salaries - do they agree to the total? _____
- Are all changes in Staff Years footnoted and explained sufficiently? _____

2. Other Expenditures:

- Are other expenditures listed at the Summary Object Code level? _____
- Are those listed at the Component Level justifiable/reasonable? _____

- Are all the significant variances footnoted and explained sufficiently? _____
- Are all variance footnotes at the "Total Other Expenditures" line? _____

7. HISTORICAL INFORMATION

A. General

- Has the historical data been adjusted accordingly to reflect any re-organizations? _____
- Are three years of historical data provided (1987 - 1990)? _____
- Is the Adjusted Vote Year data provided (1990-91)? _____
- Is the Main Estimates Year data provided (1991-92)? _____

B. Main Estimates Year

- Do the appropriations listed reconcile to the "Expenditure Summary by Appropriation" listed in the departmental overview? _____
- Add the figures - do they agree to the total? _____
- Do the Staff Years listed reconcile to the "Staff Year Summary by Appropriation" listed in the departmental overview? _____
- Add the Staff Years - do they agree to the total? _____

C. Other Years

- Add the figures - do they agree to the total? _____
- Add the Staff Years - do they agree to the total? _____
- Have any transfers/changes in or out of the department been reflected in the historical figures? _____
- Have these transfers/changes been footnoted and explained sufficiently? _____

D. Graphics

- Do the levels indicated tie in with the data provided? _____
- Are the graphics of an acceptable quality? _____
- Do the graphics meet a minimum standard of clarity and readability? _____